



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

May 13, 1997

MEMORANDUM FOR SEE DISTRIBUTION

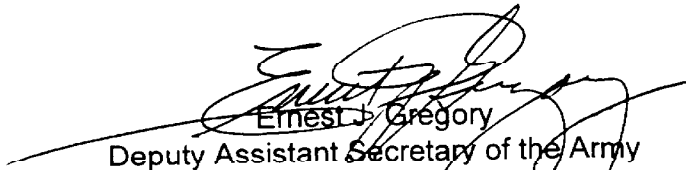
SUBJECT: Reduction in Detail Information Included in Information Technology
Budget Submissions

Many of you have expressed concerns regarding the recording and reporting of purchases made with the International Merchants Purchase Authorization Card (IMPAC). The purpose of this memorandum is to provide copies of recent OUSD(C) guidance in this area.

As stated in my September 16, 1996 Memorandum, Subject: Funding and Obligation Instructions for Micropurchases Using the IMPAC, each IMPAC account should be assigned one and only one accounting classification, including Element of Resource (EOR). This allows micropurchases to be accounted for at a summary level and facilitates reservation of funds through the "bulk" method. The Under Secretary of Defense (Comptroller), Dr. John Hamre, adopted these practices as Department of Defense Policy in his March 27, 1997 Memorandum, Subject: Purchase Card Reengineering Implementation Memorandum #3: Streamlined Financial Management Procedures (Enclosure 1).

Dr. Hamre has also reiterated that he will not ask for details about micropurchases in our budget submissions. Specifically, in a memorandum dated April 16, 1997, Subject: Reduction in Detail Information Included in Budget Exhibit 43, he stated, "Current IMPAC policies do not require you to capture and report, in the official accounting records, detailed information on each transaction." (Enclosure 2).

Questions regarding these two new policy memorandums can be directed to my point of contact, Kathleen S. Miller at (703) 697-0757 or email milleks@hqda.army.mil.


Ernest J. Gregory
Deputy Assistant Secretary of the Army
(Financial Operations)

Enclosures

CF: DCSLOG

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